

# LB 775 INDUSTRY GROUP DETAIL

## Sales and Use Tax Refunds

There are two types of sales and use tax refunds available under LB775, direct refunds and refunds using credits.

The direct refund is available on qualified property (see Table 10 narrative for the definition of qualified property) and on aircraft. The total direct refunds through December 31, 1999 were \$373,303,341. Refunds were \$365,099,073 on qualified property and \$8,204,268 on aircraft.

Credits earned on investment and employment increases may be used to obtain a refund of otherwise nonrefundable sales and use tax paid on purchases at the project.

Tables 7 and 8 show a summary of sales and use tax refunds by industry group in 1999 and cumulative through 1999. The last column of Table 7 shows the sales and use tax refunds pending approval on December 31, 1999.

Table 9 shows a breakdown of the total sales and use tax refunds between city and state tax.

**Table 7 Analysis of Sales/Use Tax Refunds by Industry Group (1999)**

Industry Group	APPROVED REFUNDS			Refunds Pending as of 12/31/99
	Direct Refunds	Refunds Using Credits	Total	
Construction, Furniture, Fixtures, Printing and Publishing	\$ 2,627,755	\$ 2,025,408	\$ 4,653,163	\$ 1,805,033
Meat Products	305,573	3,152,655	3,458,228	3,872,513
Other Food Products	2,261,660	2,666,635	4,928,295	4,475,854
Chemicals and Allied Products, Rubber and Miscellaneous Products, Stone, Clay, Glass and Concrete Products	2,003,837	1,423,813	3,427,650	5,584,616
Primary Metal Products	6,331,553	2,102,539	8,434,092	77,261
Fabricated Metal Products	598,075	1,139,991	1,738,066	1,703,989
Industrial and Commercial Machinery, Transportation Equipment	243,501	463,031	706,532	714,473
Electronic and Other Electric Equipment	962,904	547,717	1,510,621	2,280,701
Instruments and Related Products, Miscellaneous Manufacturing	46,562	1,845,570	1,892,132	1,112,442
Railroads, Electric and Gas Services, and Sanitary Services	7,143,622	7,409,294	14,552,916	148,014
Trucking and Warehousing	820,834	938,295	1,759,129	931,498
Communications	4,636,162	0	4,636,162	9,175,992
Durable Goods and Non-durable Goods	1,077,717	1,503,791	2,581,508	1,549,924
Depository Institutions and Non-depository Credit Institutions	2,915,945	3,274,357	6,190,302	1,126,171
Insurance Carriers, Security, and Commodity Brokers	1,127,621	507,150	1,634,771	4,020,148
Business services, Misc. Repair Services, Engineering and Management Services, and Miscellaneous Services	5,234,245	12,310,088	17,544,333	4,987,419
<b>Total</b>	<b>\$38,337,566</b>	<b>\$41,310,334</b>	<b>\$79,647,900</b>	<b>\$43,566,048</b>

Table 8

# LB 775 INDUSTRY GROUP DETAIL

## Analysis of Sales/Use Tax Refunds by Industry Group (Cumulative through 1999)

Industry Group	APPROVED REFUNDS		
	Direct Refunds	Refunds Using Credits	Total Refunds
Construction, Furniture, Fixtures, Printing and Publishing	\$ 15,787,812	\$ 17,113,862	\$ 32,901,674
Meat Products	15,143,804	29,795,396	44,939,200
Other Food Products	33,510,172	21,670,120	55,180,292
Chemicals and Allied Products, Rubber and Miscellaneous Products, Stone, Clay, Glass and Concrete Products	35,754,540	22,856,895	58,611,435
Primary Metal Products	14,987,170	10,511,215	25,498,385
Fabricated Metal Products	7,484,888	10,954,194	18,439,082
Industrial and Commercial Machinery, Transportation Equipment	6,089,848	15,552,070	21,641,918
Electronic and Other Electric Equipment	14,137,616	12,599,520	26,737,136
Instruments and Related Products, Miscellaneous Manufacturing	9,344,474	14,245,837	23,590,311
Railroads, Electric and Gas Services, and Sanitary Services	43,036,200	21,053,538	64,089,738
Trucking and Warehousing	4,761,377	3,009,225	7,770,602
Communications	62,683,066	1,463,915	64,146,981
Durable Goods and Non-durable Goods	11,648,474	8,830,087	20,478,561
Depository Institutions and Non-depository Credit Institutions	15,001,413	25,959,802	40,961,215
Insurance Carriers, Security, and Commodity Brokers	24,594,078	13,601,320	38,195,398
Business services, Misc. Repair Services, Engineering and Management Services, and Miscellaneous Services	59,338,409	60,575,314	119,913,723
<b>Total</b>	<b>\$373,303,341</b>	<b>\$289,792,310</b>	<b>\$663,095,651</b>

Table 9

## Analysis of Sales/Use Tax Refunds

	APPROVED REFUNDS NET OF RECAPTURE						Refunds Pending as of 12/31/99
	1988-95*	1996	1997	1998	1999	Total	
Number of Claims	3194	687	634	880	668	6,063	352
State Tax	\$267,279,558	\$73,639,893	\$58,687,406	\$ 88,541,648	\$65,864,573	\$554,013,078	\$36,144,349
City Tax	51,668,675	12,454,369	10,938,701	16,439,735	12,650,283	104,151,763	7,421,699
<b>Total</b>	<b>\$318,948,233</b>	<b>\$86,094,262</b>	<b>\$69,626,107</b>	<b>\$104,981,383</b>	<b>\$78,514,856</b>	<b>\$658,164,841</b>	<b>\$43,566,048</b>

\* For detail by year see 1995 Annual Report.